

RECORDATION NO. 26710 FILED

DEC 19 '06 -11 00 AM

SURFACE TRANSPORTATION BOARD

Law Offices of
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December 19, 2006

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of December 19, 2006. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Chase Equipment Leasing, Inc.
1111 Polaris Parkway, Suite A3 (OH1-1085)
Columbus, OH 43240

Lessee:

Wisconsin Power and Light Company
4902 North Biltmore Lane
Madison, WI 53718

A description of the equipment covered by the Memorandum of Lease Agreement consists of 100 3125 Coal Cars, Aluminum Gondola, Aluminum Body, Steel Underframe with Rotary couplers, 122-Ton Eng: numbered EDGX 3601-3700, inclusive.

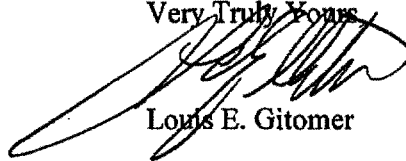
Honorable Vernon A. Williams
December 19, 2006
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A fee of \$34.00 is enclosed. Please return one copy to:

Louis E. Gitomer
600 Baltimore Avenue
Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Chase Equipment Leasing, Inc., 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, OH 43240, and Wisconsin Power and Light Company, 4902 North Biltmore Lane, Madison, WI 53718, covering 100 3125 Coal Cars, Aluminum Gondola, Aluminum Body, Steel Underframe with Rotary couplers, 122-Ton Eng: numbered EDGX 3601-3700, inclusive.

Very Truly Yours

A handwritten signature in black ink, appearing to read 'Louis E. Gitomer', is written over the typed name.

Louis E. Gitomer

Enclosure

RECORDATION NO. 26710 FILED

DEC 19 '06 -11 00 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

dated as of December 19, 2006

between

CHASE EQUIPMENT LEASING INC.,
as Lessor,

and

WISCONSIN POWER AND LIGHT COMPANY,
as Lessee,

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 19, 2006, by and between CHASE EQUIPMENT LEASING INC. ("Lessor"), 1111 Polaris Parkway, Suite A3 (OH1-1085), Columbus, OH 43240, and WISCONSIN POWER AND LIGHT COMPANY ("Lessee"), 4902 North Biltmore Lane, Madison, WI 53718 c/o Alliant Energy, with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto.
2. The Lease of the Railroad Equipment shall be effective as of the date first set forth hereinabove and shall be subject to the lease term as described in the lease agreement between Lessor and Lessee.
3. This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

CHASE EQUIPMENT LEASING INC.

By: Joseph M. Wall
Name: Joseph M. Wall
Title: Chief Manager

WISCONSIN POWER AND LIGHT COMPANY

By: Eliot G. Protsch
Name: Eliot G. Protsch
Title: Chief Financial Officer

STATE OF WISCONSIN

COUNTY OF DANE

)
) ss.
)

On this 14 day of December 2006, before me, Barbara J. Lust the undersigned Notary Public, personally appeared Eliot G. Protsch personally known to me to be the person who executed the within instrument as Chief Financial Officer on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

[Seal]

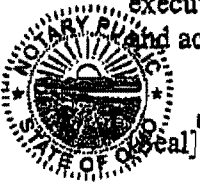
Barbara J. Lust
Notary Public

My commission expires:

February 24 2008

STATE OF Ohio)
CITY OF Columbus) ss.

On this 19 day of December 2006, before me, Tami Weikel the undersigned Notary Public, personally appeared Jacqueline Wul personally known to me to be the person who executed the within instrument as Funding Manager on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.



TAMI WEIKEL
Notary Public, State of Ohio
My Commission Expires Oct. 28, 2008

Tami Weikel
Notary Public

My commission expires:

Oct 26, 2008

EXHIBIT NO. 1
TO MEMORANDUM OF LEASE AGREEMENT

DESCRIPTION OF RAILCARS AND REPORTING MARKS

One Hundred (100) 3125 Coal Cars, Aluminum Gondola, Aluminum Body, Steel Underframe with Rotary couplers, 122-Ton Eng: CCH, Running Numbers: EDGX 3601-EDGX 3700, inclusive.